STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

November 7, 1985

Container Repair & Maintenance Co., Inc. P.O. Box 1804 Newark, NJ 07101

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090(a) of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
 Brian J. Cupka
 Container Repair & Maintenance Co., Inc.
 225 Parkhurst St.
 Newark, NJ 07114
 Taxing Bureau's Representative

In the Matter of the Petition

Container Repair & Maintenance Co., Inc.

of

DEFAULT ORDER

85-P-28

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Corporation Franchise :

Tax under Article(s) 9A of the Tax Law for the Year:

1981.

Petitioner(s) Container Repair & Maintenance Co., Inc., filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Franchise Tax under Article(s) 9A of the Tax Law for the Year 1981. File No. 45304

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Container Repair & Maintenance Co., Inc.,
be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
NOVEMBER 7, 1985